

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Evolution of Business (BCABR 1.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
Objectives:			
<ol style="list-style-type: none"> 1. To acquaint the learner with the importance and status of business. 2. To inform various forms of business organizations 3. To make them understand importance of business in nation building. 			
Learning Outcomes: After learning this subject,			
<ol style="list-style-type: none"> 1. The learner would understand importance and utility of business activity. 2. The learner would know about various business forms. 3. The learner would be able to differentiate between various forms. 4. The learner would know the responsibility of business. 			
Unit	Content		
I	Business: Meaning, Definition, Characteristics, Importance; Scope of business – Commerce, Trade & Aids to Trade, Need, Advantage; Industrialization - Role & Impact on Economy & Nation.		
II	Forms of business: Sole trader – Characteristics, Formation, Advantages & Disadvantages; HUF – Meaning, Advantage & Disadvantages. Partnership: Meaning, Characteristics, Advantages & Disadvantages, Types of Partners, Status: Partnership Deed – Meaning, Importance, Contents		
III	Co-operative Society: Meaning, Definition, Characteristics, Advantages & Disadvantages Principles of Cooperation. Joint Stock Company: Meaning, Definition, Characteristics, Advantages & Disadvantages, Formation, Role of Promoters. Difference between Joint Stock Company and Cooperative Society.		
IV	Social Responsibilities of Business: CSR – Meaning, Need, Benefit to the General Public, Responsibility of Business towards Stakeholders (Shareholders, Employees, Suppliers, Bankers, consumers and Society).		
Books Recommended:			
<ol style="list-style-type: none"> 1. Business Organisation – S A Sherlekar, Dr. Khushpat s. Jain, Dr. Apexa V. Jain. 2. Forms of Business Organisation – Prof. HR Ramanath, Prof. HA Bhaskar, Prof. HR Appannaiah; Himalaya Publishing House. 3. Essential of Business Administration – K Aswathapa; Himalaya Publishing House. 4. Business Ethics – CVS Murthy; Himalaya Publishing House. 5. Business Ethics – An Indian Perspective; A.S Fernando, Chennai. 6. ICAI Module. 			

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Secretarial Practice (BCABR 1.2.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. To understand the concept of Secretarial Practice 2. To understand the role of a Company Secretary 3. To gain insight on basic secretarial laws laid down by ICSI 			
Learning Outcomes: After learning this subject,			
<ol style="list-style-type: none"> 1. The learner would be able to understand the meaning, qualifications, disqualifications and role of a Company Secretary in the Company in accordance with the provisions of The Companies Act. 2. The learner would know the applicability of Secretarial Standards. 			
Unit	Content		
I	UNIT I Meaning of Secretary, Definition of Company Secretary, Qualifications of Company Secretary, Liabilities of Company Secretary. Company Secretary as a Key Managerial Personal (KMP), Process of Appointment of a Company Secretary, Removal Process of Company Secretary Role of a Company Secretary under The Companies Act, 2013.		
II	UNIT II Company Secretary in Practice, Company Secretary in Employment – Meaning Responsibility of Company Secretary in Practice. Secretarial Standards – Meaning and Application. Overview of Secretarial Standards – Meeting of Board of Directors, Secretarial Standard- II – General Meetings, Secretarial Standard – III – Dividend		
Books Recommended:			
<ol style="list-style-type: none"> 1. Company secretarial practice – Sangeet Kedia, Pooja Law Publishing Co. 2. Corporate & allied Laws – P.P.S. Gogna – S. Chand 3. Company Law – Dr. G. K. Kapoor, Dr. Sanjay Dhamija – Taxmann Publication 			

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Semester – I

Entrepreneurship Development (BCABR 1.2.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> To understand the importance and significance of Entrepreneurship development. To understand the process and opportunities available for new entrant. To encourage the students to go for business. 			
Learning Outcomes: After learning this subject, students would be able to understand:			
<ol style="list-style-type: none"> The importance of entrepreneurship. Basic knowledge to establish business. 			
Unit	Content		
I	Entrepreneurship: Meaning – Importance – Nature, Types, and Challenges. Role and Functions of Entrepreneur; Entrepreneurial Leadership – Meaning and Characteristics, Entrepreneurial Leadership, Significance and Impediment of Creativity in Entrepreneurship Process, Techniques of Idea Generation and Screening, Steps of Idea Generation.		
II	New Venture Planning and Financing: Franchising – Process and Opportunities, Business Plan – Need, Perspective, Elements, Business Plan Failures, Managing Growing and Ending the New Venture – Preparing for the New Venture Launch, Criteria for Evaluating New Venture Proposals; Early Management Decisions; New Venture Expansion Strategies and Issues.		
Books Recommended:			
<ol style="list-style-type: none"> Entrepreneurship – Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India Entrepreneurship – Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin Launching New Ventures – An Entrepreneurial Approach Cengage Learning, Allen, K.R., Entrepreneurship Development – Ramachandran K., Tata McGraw Hill, New Delhi, India. Entrepreneurship – Roy, Rajeev, Oxford University Press. Entrepreneurship – Hisrich, Robert D., Michael Peters and Dean Shepherd, Tata McGraw Hill, New Delhi 			

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Semester – I

Intellectual Property Rights (BCABR 1.3.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives: <ol style="list-style-type: none"> To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registered under regulations of IPR. 			
Learning Outcome: After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> The concept of Intellectual Property Rights and Functioning of Patents. Concepts of Copyright, Trademarks and Geographical Indication. 			
Unit	Content		
I	Overview of Intellectual Property: Introduction of IPR, Scope of IPR, need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International Trade Agreements concerning IPR — WTO — TRIPS. Patents: Definition of patent, invention and new invention; Need for patent, Inventions not patentable, Classification of patents in India, Classification of patents by WIPO, Categories/types of Patents, procedure for grant of patent, opposition to grant of patent, Patent Rights, Regulatory authority, Patent misuse, Penalties, Macro-economic impact of the patent system		
II	Copyrights: Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copyright in literary, dramatic and musical works, computer programmes and cinematograph films Neighboring rights, Rights of performers and broadcasters, etc., Infringement of copyrights, Remedies for infringement of copyright. Trademark: Concept of Trademark, Definition, Types of Trademarks, Importance, Registration process for Trademark, Grounds for refusal of registration, Rights of Trademark, Duration of Trademark, Infringement of Trademark Geographical Indication: Concept of Geographical indication (GI), Difference between GI and Trademarks, Need for GI, Registered GI in India,		
Books Recommended:			
<ol style="list-style-type: none"> Indian Patents Law – Legal & Business Implications, Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006 Law Relating to Patents, Trademarks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000 Law of Copyright and Industrial Designs, P. Narayanan; Eastern law House, Delhi, 2010. Handbook of Indian Patent Law and Practice, Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998. 			

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Semester – I

Business Environment (BCABR 1.3.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. To enable students to understand the impact of environment on the business. 2. To understand the business strategies and environment, along with an exposure to elements of external business environment. 			
Learning outcome: After learning this subject, students would be able to:			
<ol style="list-style-type: none"> 1. Understand the business environment, the purpose of regulation & regulatory role of the Government. 2. Understand the concept of liberalization, privatization, globalization and the role of WTO and develop the skills for analysis of business environment using PESTLE, SWOT etc. 			
Unit	Content		
I	<p>Business Environment: Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment), types of external environment.</p> <p>Socio-Cultural Environment: Introduction, nature of culture, impact of culture, Demographic environment</p> <p>Economic Role of Government: Objectives of regulatory function of government, regulatory authorities, purposes of regulation.</p>		
II	<p>Liberalization: Meaning, objectives, benefits and limitations</p> <p>Privatization: Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India.</p> <p>Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO.</p> <p>Analysis of Business Environment: PESTEL, STEEP, PORTER'S five forces model, SWOT analysis</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Business environment – Veena K Pailwar; PHI 2. Business Environment – Francis Cherunilam, Himalaya Publishing House, New Delhi. 3. Essentials of Business Environment – Aswathappa, Himalaya Publishing House, New Delhi. 4. Indian Economy – Mishra and Puri, Himalaya Publishing House, New Delhi. 5. Business Environment – Raj Aggarwal Excel Books, Delhi. 6. Business Environment – Dr. V C Sinha, SBPD Publications. 			

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Semester – I

Computer Application in Business (BCABR 1.4)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
Objectives: <ol style="list-style-type: none">1. To enable students to understand the use of MS Word and MS Power Point.2. To enable students to understand the use of MS Excel in data processing.			
Learning outcome: After learning this subject, students would be able understand: <ol style="list-style-type: none">1. The use of MS Word and MS Power Point in word processing and making presentations.2. The use of MS Excel in data processing in general business applications.			
Unit	Content		
I	Microsoft Word: MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word. Microsoft Power Point: Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.		
II	Microsoft Excel: Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.		
Books Recommended:			
<ol style="list-style-type: none">1. Computer Fundamentals – P. K. Sinha, BPB Publication, New Delhi2. A First Course in Computers – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi3. I.T. Today, Encyclopedia – S. Jaiswal, Galgotia Publications, New Delhi4. Learn Microsoft Office 2019 – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020)			

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Semester – I

Basics of Communication Skills (BCABR 1.5.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: <ol style="list-style-type: none">1. To develop communication skills2. To improve the oral and written skills3. To understand the various types of communication			
Learning outcome: After learning this subject, students would be able to understand: <ol style="list-style-type: none">1. The Importance and need of communication skills.2. The process and features of communication.3. Mediums of communication – Oral, written, print, electronic.			
Unit	Content		
I	<ol style="list-style-type: none">1. Definition and importance of communication2. Features and types of communication--- upward, downward, horizontal, vertical etc.3. Process/ Cycle of communication---- sender, receiver, channel, feedback etc.4. Verbal/ Non – Verbal communication---- gesture, posture, eye contact etc.5. Oral & Written communication---- Advantages & Disadvantages		
II	<ol style="list-style-type: none">1. Medium and Channels of communication2. Print Media3. Electronic Media4. Advantages and Disadvantages of Print and Electronic media5. Internet---- Advantages & Disadvantages		
Books Recommended:			
<ol style="list-style-type: none">1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House)2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)3. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill)4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)			

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Semester – I

Management Skills (BCABR 1.5.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives:			
<ol style="list-style-type: none"> 1. To understand Management Skills 2. To understand its importance 3. To develop efficient Management system 			
Learning outcome: After learning this subject, students would be able to understand:			
<ol style="list-style-type: none"> 1. The Importance and scope of Management and role of Managers 2. The importance of planning and organizing 3. Leadership for proper management 			
Unit	Content		
I	<ol style="list-style-type: none"> i) Meaning, Objectives, Scope, Importance of Management ii) Functions of Management, Role of Managers, Quality of Managers. iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans. iv) Organizing: Meaning, Principles, Importance and Types of Organization. v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination. 		
II	<ol style="list-style-type: none"> i) Types of Management Skills----Technical, personal, Human or Interpersonal etc. ii) Technical Skills-Use of gadgets for proper management iii) Personal Skills-Integrity, dedication, empathy iv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listening v) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills 		
Books Recommended:			
<ol style="list-style-type: none"> 1. Essential of Business Administration – K. Aswathapa, Himalaya Publishing House. 2. Management – Concept and Strategies, J. S. Chandan, Vikas Publishing. 3. Principles of Management – Tripathi, Reddy, Tata McGraw Hill. 4. Principles of Management – Ramasamy T, Himalaya Publishing House. 5. Principles of Business Management – Sherlekar, Himalaya Publishing House. 			

Name of Course: B.Com. (Major in Accounts & Business Regulations)**Semester – I****Hindi (BCABR 1.6.1)**

Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
<p>उद्देश्य: कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों को सुवासित कर समाज में फैलाती है। आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलकर चलने के लिए हिंदी ने अपने पुरातन रूप को परिवर्तित कर व्यावहारिक हिंदी को अपनाया।</p>			
<p>परिणाम एक विश्लेषण:</p> <ol style="list-style-type: none">साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई।इस व्यावहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ-साथ जीविकोपार्जन भी कर सकता है।			
Unit	Content		
I साहित्यिक हिंदी	गद्य भाग ➤ गणेशप - नामवर सिंह ➤ अभाव - विष्णु प्रभाकर ➤ उखड़े खम्बे - हरिशंकर परसाई पद्य भाग ➤ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र ➤ कलम और तलवार - रामधारी सिंह दिनकर ➤ प्रथम रश्मि - सुमित्रा नंदन पंत		
II व्यावहारिक हिंदी	➤ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ, प्रकार, पूर्व तैयारी, समस्याएँ, व्यवहारिक रूप ➤ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन		
Books Recommended:			
संदर्भ ग्रंथ :- १. राष्ट्रसंत तुकडोजी महाराज नागपुर विद्यापीठ की B.COM हिंदी की पाठ्य पुस्तक २. प्रयोजन मूलक हिंदी : डॉ. पी. लता			

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Marathi (BCABR 1.6.2)

Teaching Hours: 2

Total Credits: 2

Total Marks:
35+15 = 50

Group: Ability
Enhancement Courses

उद्दिष्टे:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करित असते. विद्यार्थ्यांना उद्यमशील प्रेरणेबरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये निबंध लेखनाचे कौशल्य विकसित करणे.

Learning outcome:

साध्य (अध्ययन निष्पत्ती):

घटक 1 – (गद्य विभाग) आणि घटक 2 (पद्य विभाग) लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली.

घटक 2 – वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे.

Unit	Content
I साहित्यिक मराठी	गद्य विभाग ➤ आमची एक दुष्ट खोड: आळस - गोपाळ गणेश आगरकर ➤ शील बनविणारे शिक्षण: स्वामी विवेकानंद ➤ म्हणी पद्य विभाग ➤ ज्ञानेश्वरांचे अभंग - संत ज्ञानेश्वर ➤ नवा शिपाई - केशवसुत ➤ पुतळे - वसंत आबाजी डहाके
II व्यावहारिक मराठी	➤ मुलाखत लेखन: स्वरूप, पूर्वतयारी, प्रकार, प्रात्यक्षिके ➤ जाहिरात लेखन: व्याख्या, कार्य, प्रकार, प्रतिमाननिर्मिती, जाहिरातीची माध्यमे, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट

Books Recommended:

संदर्भ ग्रंथ :-

१. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM मराठीचे पाठ्य पुस्तक
२. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे

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Semester – I

Ancient Indian Education System (BCABR 1.7)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System
Objectives: 1. To acquaint the students about our ancient Indian education system. 2. To understand the rich knowledge systems in the past. 3. To understand the development of education in India			
Learning outcome: After learning this subject, students would be able to understand: 1. The rich knowledge systems in ancient India. 2. Changes in the education system over the years. 3. To understand our great culture and knowledge inheritance.			
Unit	Content		
I	Introduction to ancient education systems- i) Features of Ancient Indian Education ii) Sources of Education- Vedas, Upanishad, Brahmanas etc iii) Objectives of studying the Vedas, Upanishad etc iv) Indigenous Education: Home, Temples, Pathshalas, Gurukuls v) The concept of Gurukuls and teaching at Gurukuls		
II	i) Education in post Vedic period ii) Ancient Universities in Buddhist period- Takshshila , Kashi Nalanda, Valabhi Vikramshila iii) Features and objectives of the universities iv) Merits and Demerits of the ancient education system		
Books Recommended: 1. Education in Modern India – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005) 2. History of Education in India – Ghosh, S.C, Rawat Publications, (2007) 3. History of Education in India – Rawat Publications, Ghosh, S.C, (2007) 4. A History of Education in India – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)			

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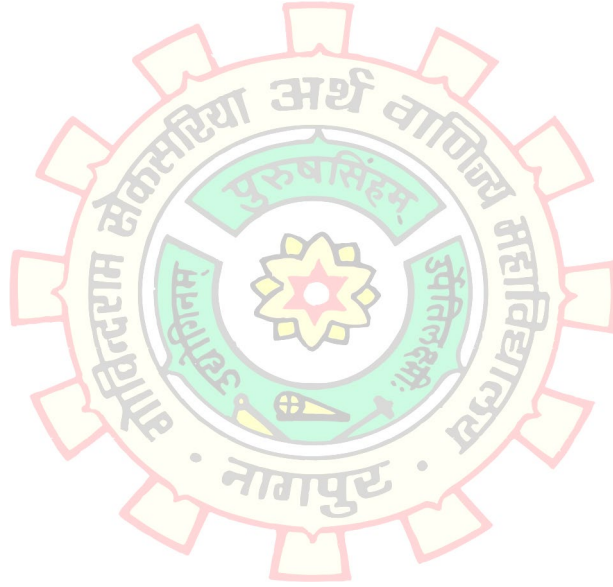
Semester – I

Environment and Sustainable Development (BCABR 1.8)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives:			
<ol style="list-style-type: none"> 1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components. 2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same. 			
Learning outcome: After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> 1. The learner would understand the importance of sustainable development. 2. The learner would be able to comprehend sustainable challenges. 			
Unit	Content		
I	UNIT I: Multidisciplinary Nature of Environmental Studies – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. Environmental issues and crisis – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.		
II	UNIT II: Sustainable Development – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. Sustainable Development Goals (SDGs): Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action, SDG 17: Partnerships for the goals		
Books Recommended:			
<ol style="list-style-type: none"> 1. The Sustainability Revolution: Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005. 2. Sustainable development in India: Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011. 3. Report of the Department for Policy Coordination and Sustainable Development (DPCSD), United Nations Division for Sustainable Development. 4. Corporate Social Responsibility Part I, Part II, Part III – David Crowther and Guler Aras 			

Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – I

Physical Education – I (BCABR 1.9)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives:			
Learning outcome:			
Unit	Content		
I			
II			
Books Recommended:			



Name of Course: B.Com. (Major in Accounts & Business Regulations)

Semester – II

Fundamentals of Financial Accounting (BCABR 2.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<p>Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.</p>			
<p>Learning Outcomes:</p> <ol style="list-style-type: none"> 1. To understand the fundamentals of accounting and the process of recording transactions in a journal. 2. To get acquainted with the concept and process of preparing ledgers and trial balance. 3. The students would be coherent with the knowledge of rectifying the errors. 4. To understand the reconciliation procedure of bank statements. 			
Unit	Content		
I	<p>Fundamentals of Accounting: Theory: Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions; Meaning, importance and benefits of Accounting Standards. Practical Problems: Preparation of Journal of Sole Proprietor.</p>		
II	<p>Ledger and Trial Balance: Theory: Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance. Practical Problems: Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance</p>		
III	<p>Rectification of Errors: Theory: Meaning and introduction of Rectification of errors, types of errors, stages of errors, difference between error and mistake, steps to locate errors, errors before trial balance, errors after trial balance and errors after final accounts are prepared. Practical Problems: Problems on Rectifying Errors.</p>		
IV	<p>Bank Reconciliation Statement: Theory: Introduction- Debit and Credit balances, Reasons for Discrepancies, Omission of entry, overdraft, difference between cash book and bank book, objectives and importance on Bank Reconciliation Statement. Practical Problems: Problems on Bank Reconciliation Statement.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Financial Accounting, Paul, S. K, New Central Book Agency 2. Financial Accounting for Managers- Ghosh, T. P. Taxman Allied Service 3. Financial Accounting - Dr. V. K. Goyal, Excel Books 4. Financial Accounting - Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 5. Financial Accounting- Grewal, Shukla, S. Chand Publications, Delhi 6. Advanced Financial Accounting - R.S.N. Pillai, Bhagavathi, S. Uma, S. Chand 7. CA Foundation and Intermediate Modules by ICAI. 			

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Semester – II

Basics of Economics (BCABR 2.2.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: 1. To provide the students an understanding of basic concepts of business economics. 2. To make the students familiar with the fundamentals of economics.			
Learning Outcomes: 1. The students will be able to understand the basic concepts of economics and contribution by traditional economists and would be aware about the central problems of the economy. 2. The students will be able to understand how the individuals make decisions on the basis of choice, satisfaction and income level.			
Unit	Content		
I	Introduction to Economics <ul style="list-style-type: none">• Economics - Meaning, Nature, Scope, Importance• Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms• Central Problems of Economic System• Production Possibility Curve - Meaning, Properties		
II	Foundation of Economic Analysis <ul style="list-style-type: none">• Micro & Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits• Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis)• Utility Analysis - Meaning, Features, Types• Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions• Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms.		
Books Recommended:			
1. An Introduction to Modern Economics , Hardwick, Khan & Langmead, Longman London & New York. 2. Modern Economics – H. L. Ahuja, S. Chand & Co Ltd, Latest Edition. 3. Micro Economics – P. N. Chopra, Kalyani Publishers. 4. Principles of Economics – D. M. Mithani, Himalaya Publishing House, Latest Revised Edition. 5. Modern Economic Theory – K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition. 6. Advance Micro Economic Theory – M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition.			

Computer Hardware and Networking (BCABR 2.2.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To provide the students an understanding of basic concepts of hardware. To make the students familiar with the concepts of Networking. 			
Learning Outcomes:			
<ol style="list-style-type: none"> The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components. The students will be able to understand the concept of networking, configuration, various networking models and networking devices. 			
Unit	Content		
I	Computer Hardware: Introduction to Computers: Basics of Computers, Organization of Computers, Software, and Hardware Input/output devices: motherboard, types of motherboards, SMPS troubleshooting, Inside the PC: Opening the PC and identification of various components, study of different blocks, assembling and disassembling, modification, and replacement of components		
II	Networking: Network basics and configuration: Setting IP addresses and sharing files and folders Network troubleshooting, PING test, ipconfig and network testing commands, crimping, etc. Network Types: LAN, WAN, MAN, and PAN Setting of the network connection, Networking Model: The OSI Model and TCP/IP Model work with various networking devices: routers, switches, modems, hubs, etc. working with Wired and wireless technology.		
Books Recommended:			
<ol style="list-style-type: none"> Operating System Concept – Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ The UNIX Programming Environment – Kernighan & Pike, PHI, London Linux: The Complete Reference (Sixth Edition) – Richard Petersen, McGraw Hill, New Delhi The Complete Reference, PC Hardware – Craig Zacker John Rourke, McGraw Hill, New Delhi Cisco Networks – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell Computer Networks – Fourth Edition, Andrew S., Tanebaum 			

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Semester – II

Thoughts of Management (BCABR 2.2.3)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To understand the basic concepts and principles in Management Thought. To study the strategic approaches to managing a business successfully in a global context. 			
Learning Outcomes: After learning this subject, students will be able to:			
<ol style="list-style-type: none"> Understand various perspectives and concepts in the field of Modern Management. Develop skills for applying these Management concepts to emerging business problems. 			
Unit	Content		
I	Development of Management Thought: Scientific Management Concept of F.W. Taylor, Functional Management Theory of Henry Fayol, Human Relations Movement of Elton Mayo. Behavioural Sciences Movement of A. Maslow, The Modern Period Management and New Schools of Management thought. Comparison of Scientific Management and Modern Management Concept.		
II	Schools of Management Thought: Social System School of Chester Bernard, Features, Contribution and Limitations of Social System School of Management. Quantitative School Features, Contributions and Criticisms of Quantitative School of Management. , Decision Theory School- Features, Contributions and Limitations , Contingency Theory School- Introduction, Features Contribution and Limitations.		
Books Recommended:			
<ol style="list-style-type: none"> Organisation and Management – Dr. C.B. Gupta, Shatya Bhavan Publication Agra. Principles and Practices of Management – L. M. Prasad, Sultan Chand & Sons New Delhi (2019). Development of Management Thoughts – Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited. Principles of Business Management – T. Ramasamy, Himalaya Publication House Mumbai, Management: Challenges in 21st Century – S.H. Goodman & P.M. Fandt, Vintage Publishing House. 			

Production Management (BCABR 2.3.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. Understand the various concepts & functions of Operations Management. 2. Learn the techniques & applicability of Operations Management. 			
Learning Outcomes:			
<ol style="list-style-type: none"> 1. Students will be able to understand the various aspects, systems, methodologies, processes, policies and concepts related to Production Management. 2. They will also be able to adopt techniques for achieving Production goals of the organisation through optimum use of effective resources of the organisation. 			
Unit	Content		
I	An Introduction to Production Management <ol style="list-style-type: none"> a. Meaning & Introduction to Production Management b. Scope of Production Management w.r.t. Design & Selection of Product, Selection & Planning for Process as well Layout, Selection of Location, Capacity Planning, Types of Production systems Criteria of Performance. c. Production Strategy: -planning and control issues involving capacity and quality. 		
II	Productivity <ol style="list-style-type: none"> a. Introduction & Meaning of Productivity & Output b. The concepts of Inputs & Productivity Measures c. The concept of Multi Factor Productivity d. Introduction to - e. Business Process Re-engineering (BPR) f. Benchmarking & its classification g. Introduction to various measures to increase Productivity. h. Meaning of Pursuit of Excellence <p>Latest concepts in Production Management & Japanese Contribution.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Production & Operations Management – S. N. Chary, Tata McGrawHill 2. Production & Operations Management – Chunawala & Patel, Himalaya PH. 3. Production & Operations Management – K. Ashwathappa & K. Bhat, Himalaya 4. Production & Operations Management – Upendra Kachru, Excel Books 5. Production and Operations Management – N. Nair; Publisher: Tata Mc. Graw Hill 			

Project Management (BCABR 2.3.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. To learn a systematic approach towards project management. 2. To develop an understanding of various models and techniques of Project Management. 			
Learning Outcomes:			
<ol style="list-style-type: none"> 1. Students will come to know the basic concept of the Project Management & its plan. 2. Students will learn to identify the techniques, risk, teambuilding and the basic knowledge of the elements of Project control. 			
Unit	Content		
I	Introduction to Project Management- Definitions, Concept of Project Management, Characteristics and Objectives of Project Management, Importance of Project Management, Project Scope & Priorities, Project limitations, Project Management Plan and Process, Introduction to Project Life Cycle; Qualities of an effective Project Manager and Organisation Structures - Benefits & Drawbacks of Various Organisation Structures		
II	Project Management Techniques, Project Costs, Project Control, Monitoring and Closure- Team Development Model, Introduction to the techniques and practices in the Project Management, Project Risk Identification, Project Costs – Various Costs associated with Projects, Project Control – Time Constrained & Resource Constrained Projects. Project Control process, Monitoring Time performance and Project Closure		
Books Recommended:			
<ol style="list-style-type: none"> 1. Project Management – S. Chowdhary, McGraw Hill 2. Project Management – V. C. Sontakki, Himalaya Publishing House 3. Project Management – Clifford F. Gray, Erik W. Larson, McGraw Hill 4. Project Management – Jeffrey Pinto, Pearson 			

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Semester – II

Operations Management (BCABR 2.4.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. Understand the various concepts & functions of Operations Management. 2. Learn the techniques & applicability of Operations Management. 			
Learning Outcomes:			
Unit	Content		
I	Introduction to Operations Management: <ol style="list-style-type: none"> a. Definition, Need, Objectives & Importance of Operations Management b. Role of Operations managers in various sectors c. Elements & Functions of Operations Management d. Factors affecting Operations Management e. Difference between Production and Operations Management f. Strategies of Operations Management g. Meaning & Importance of Service Operations Management 		
II	Application of Operations Management: <ol style="list-style-type: none"> a. Techniques of Operations Management b. Operations Management in Manufacturing, Logistics & Banking Industry c. Material Requirement Planning System: Objectives, functions & Application d. Process of Material Requirement Planning System e. Concept of Just-In-time approach of Inventory Management f. Types of Costs, Basic concepts of maximum stock, minimum stock, Re-order point, buffer stocks g. Numerical on Inventory costs & Basic EOQ Model. 		
Books Recommended:			
<ol style="list-style-type: none"> 1. Production & Operations Management – Chunawala & Patel, Himalaya Publishing House. 2. Production & Operations Management – K. Ashwathappa & K. Shridhar Bhat, Himalaya Publishing House 3. Operations Management – Shridhar, Himalaya Publishing House. 			

Strategic Management (BCABR 2.4.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> 1. Strategic management covers the setting objectives for the company, keeping an eye on competitors' actions. 2. Reassessing the organization's internal & external structure, evaluating present-day strategies. 			
Learning Outcomes:			
<ol style="list-style-type: none"> 1. It will help in understanding and expose students to various perspectives and concepts in the field of Strategic Management. 2. It will help students develop skills for applying these concepts to the solution of business problems. 			
Unit	Content		
I	Strategic management - Introduction to strategic management, Strategic decision making, Strategic management process; Difference between Policy, Strategy and Tactics, Definition, Characteristics and importance of a Vision and Mission statement, Preparation of Vision & Mission Statement; Organizational Objectives - hierarchy of objectives, Setting of objectives, Process of setting objectives, Synergy- Types and benefits of synergy		
II	Environment analysis - a) Components of External environment b) Components of Internal environment c) Environmental scanning. Industry Analysis- Michael Porters 5 forces model, SWOT Analysis, Strategic Business Unit (SBUs), Merits & Demerits of SBU, BCG Matrix, GE Matrix, Portfolio approach and analysis- Definition, Characteristics, advantages and disadvantages, Strategic Leadership, Functions of Strategic Leader.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Strategic Planning & Formulation of Corporate Strategy - V S Ramaswami, S Namaumari, Macmillan Publication, India. 2. Strategic Management - John A Pearce II, Richard B Robinson, Jr, Tata McGraw- Hill Publishing Company Limited, New Delhi, 9th Edition. 3. Management Policy & Strategic Management - R.M. Srivastava Publication, Himalaya Publishing House. 4. Global Strategic management - Kamel Mellahi, J. George Frynas, Paul Finlay, Oxford University Press, New Delhi. 5. Business Policy and Strategic Management (Text and Cases) - Subba Rao, P 2010 			

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Semester – II

Basics of Tally Prime (BCABR 2.5)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
Objectives:			
<ol style="list-style-type: none"> 1) To acquaint students with the Basics use of Tally Prime. 2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc. 			
Learning Outcomes: After learning this subject, students will be able to:			
<ol style="list-style-type: none"> 1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime. 2) Understand creation of Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime. 			
Unit	Content		
I	Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions.		
II	Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Tally Prime – Tally Education Private Ltd (TEPL). 2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications. 3. Mastering in Tally Prime – Ascent Prime Publications. 4. Tally Prime GST – United Publications 5. Tally Prime Training Guide – BPB Publications. 			

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Semester – II

Correspondence Skills (BCABR 2.6.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To develop written skills 2. To introduce various business letters 3. To introduce to office correspondence			
Learning Outcomes: After learning this subject, students would be able to understand the writing of different types of business and office correspondence needed for the conduct of business and official work.			
Unit	Content		
I	Business Correspondence i) Business Enquiry Letters- Enquiry about products and services with seller; Reply to enquiries from buyer ii) Business Order Letters- placing order about products and services iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products etc iv) Business Adjustment Letters- providing proper adjustment to the buyer		
II	Job applications/Office/Bank/Insurance Correspondence i) Job applications with Bio-data ii) Memo/Office Order/Office Circular iii) Letters to Banks- Application for loan, bank overdraft, issuance of cheque book, stopping a cheque iv) Letters to Insurance company- Claim, compensation		
Books Recommended:			
1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V.K.Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)			

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Semester – II

Public Administration (BCABR 2.6.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To understand the concept of Public Administration 2. To understand its importance 3. Role of Public Administrators			
Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India.			
Unit	Content		
I	i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government		
II	i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary		
Books Recommended:			
1. Indian Public Administration – Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996. 2. From Government to Governance – Kuldeep Mathur: National Book Trust, New Delhi, 2010. 3. Indian Administration – Hoshiar Singh: Kitab Mahal, New Delhi, 2004. 4. Indian Administration – S.R. Maheshwari: Orient Longman, Delhi, 2005. 5. Public Administration in India – S.R. Maheshwari: Oxford University Press New Delhi, 2005. 6. Public Administration in India – Padma Ramchandran: National Book Trust, New Delhi, 2006.			

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Semester – II

A Better India, A Better World (BCABR 2.7)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
Objectives: 1. To make students understand the important life skills and values to become successful. 2. To motivate students to acquire good values. 3. To make students dream big by overcoming challenges.			
Learning Outcomes: After studying this subject, students would understand: 1. Success tips from Shri Narayan Murthy 2. Qualities needed to become successful			
Unit	Content		
I	From Part I: Address to Students i) Learning from Experience ii) The Indian of the Twenty-first Century iii) Succeeding in the Contemporary World		
II	From Part II: Values i) What Can We Learn from the West ii) The Role of Discipline in Accelerating National Development iii) How Can We Stop Corruption in India		
Books Recommended: A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010			



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Semester – II

Value Education (BCABR 2.8)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives:			
<p>1. Understanding the values, morals & ethics: To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today's world.</p> <p>2. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc.</p>			
Learning Outcomes: After learning this subject, students would be able -			
<p>1. To build a strong base of high morals, values & ethics in life.</p> <p>2. To appraise Indian values and to contribute to nation building.</p>			
Unit	Content		
I	<p>UNIT I Morals, Values & Ethics:</p> <ol style="list-style-type: none"> Meaning & definition of morals, values & ethics. Types of values and need of value education. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking. Role of values in education. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand. 		
II	<p>UNIT II</p> <p>A – Values & Self:</p> <ol style="list-style-type: none"> Self-confidence - Theories of self confidence Stress Management - Techniques of Stress Management Self-acceptance – Techniques and importance Self-growth – Role of spirituality, meditation, yoga in self-growth. <p>B – Values & Nation Building:</p> <ol style="list-style-type: none"> Sensitization for values, rights & duties – Sensitization to constitutional obligations, Gender sensitization & Cultural sensitization (Meaning, role & importance) Dr. A. P. J. Kalam's Ten points for enlightened citizenship 		
Books Recommended:			
<ol style="list-style-type: none"> Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008. "Value Education" – Dr. Kiruba Charles and V Arul Selvi "Wings of Fire" – Dr. A. P. J. Kalam Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur 			

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Semester – I

Physical Education – II (BCABR 2.9)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives:			
Learning outcome:			
Unit	Content		
I			
II			
Books Recommended:			

